



U.S. Department of Justice

United States Attorney
Southern District of New York

One St. Andrew's Plaza
New York, New York 10007

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May 21, 2021

VIA ECF

The Honorable Kimba M. Wood
United States District Judge
Southern District of New York
500 Pearl St.
New York, NY 10007

MEMO ENDORSED

Re: *United States v. Todd Kozel*
19 Cr. 460 (KMW)

Dear Judge Wood:

We write regarding the sentencing in this matter, which is currently scheduled for June 1, 2021. As the Court is aware, the parties' plea agreement requires the defendant either to file accurate individual tax returns for the tax years 2011 through 2019 or to enter into a Form 870 Waiver of Restrictions on Assessment and Collection of Deficiency in Tax and Acceptance of Overassessment (the "Form 870") signed by the defendant, at least two weeks prior to sentencing. Until recently, the Government understood from the defense that the defendant would file tax returns with the Internal Revenue Service ("IRS") prior to sentencing. However, as indicated in the defendant's sentencing submission filed this week, in lieu of filing returns, Mr. Kozel has recently expressed his intent to enter into a Form 870 for the tax years 2011 through 2019 with the IRS. *See* Dkt. No. 88, at 2.

Given Mr. Kozel's intent to pursue a Form 870 resolution, the IRS requires additional time to review and prepare the proposed Form 870—particularly because the Government recently received, and is reviewing, additional records from Lebanon relevant to the defendant's tax liabilities.¹ Accordingly, the Government respectfully requests that the sentencing date, as well as the deadline for the Government's sentencing submission, be extended by approximately 60 days. The defendant consents to this request.

Sentencing is adjourned
to August 18, 2021, at 11:00
a.m. Government
submission is due by
August 4, 2021.

Respectfully submitted,

AUDREY STRAUSS
United States Attorney

By: /s/ Louis A. Pellegrino

LOUIS A. PELLEGRINO
OLGA ZVEROVICH
Assistant United States Attorneys
Tel. (212) 637-2617 / 2514
louis.pellegrino@usdoj.gov

SO ORDERED: N.Y., N.Y.

5/24/21

¹ These materials have also been produced to the defense.

Kimba M. Wood
KIMBA M. WOOD
U.S.D.J.